In the High Court of Punjab and Haryana at Chandigarh

C.E.A. No. 148 of 2006

Date of Decision: 1.3.2007

The Commissioner, Central Excise, Chandigarh

…Appellant

Versus

M/s Patiala Pipes Pvt. Ltd., Kaithal Road, Patiala

…Respondent

CORAM: HON'BLE MR. JUSTICE M.M. KUMAR

HON'BLE MR. JUSTICE RAJESH BINDAL

Present: Mr. Vir Bhan Singla, Advocate, for
Mrs. Daya Chaudhary,
Assistant Solicitor General of India,

for the appellant.

JUDGMENT

M.M. KUMAR, J. (Oral),

It has not been disputed that the matter herein is covered against the revenue by a Division Bench judgment of this Court, rendered in the case of Vikas Pipe v. Commissioner of Central Excise, Chandigarh-II, 2003(158) ELT 680 (P&H).

Accordingly, the appeal is dismissed.

(M.M. KUMAR)
JUDGE

(RAJESH BINDAL)

March 1, 2007 **JUDGE**

Pkapoor